

Municipal Accommodation Tax Evaluation Criteria & Scoring Structure

The following evaluation criteria were developed to ensure transparent, strategic, and impactful utilization of the Town’s share of Municipal Accommodation Tax (MAT) funds designated for the enhancement of the Town of The Blue Mountains community.

This framework aims to align funding with the Town’s long-term vision of sustainable tourism growth, enriched community life, and elevated tourism experiences by establishing a fair and systematic approach to evaluating potential investments and expenses.

Criteria Areas

1. Strategic Alignment
2. Tourism Benefit and Visitor Experience
3. Economic Benefit
4. Feasibility and Risk

Descriptions & Weighted Assessment

Criteria	Description	Weight
Strategic Alignment	<ul style="list-style-type: none"> • Alignment with the Town’s strategic goals identified in the Corporate Strategic Plan, Destination Strategy and Economic Development Strategy. 	25%
Tourism Benefit and Visitor Experience	<ul style="list-style-type: none"> • Improvements and/or investments in tourism-related infrastructure to support the management of tourism within the Town. • Improvements and/or investments aimed at enhancing the visitor/guest experience and delivering a world-class tourism offering. • Improvements and/or investments aimed at developing new tourism products and/or experiences and innovative approaches to managing tourism. • Improvements and/or investments aimed at preserving the natural environment and sustainable tourism best practices and initiatives. 	40%

Economic Benefit	<ul style="list-style-type: none"> • Improvements and/or investments aimed at increasing overnight tourism visitation where capacity exists (mid-week and shoulder seasons) to grow Municipal Accommodation Tax revenue. • Improvements and/or investments aimed at creating new jobs, attracting new businesses and supporting existing businesses. • Improvements and/or investments aimed at workforce development and attraction to support local economic sectors. • Anticipated return on investment and economic growth stimulation. 	20%
Feasibility and Risk	<ul style="list-style-type: none"> • Practicality of project implementation and analysis of potential risks and mitigation strategies • Review of ongoing resource requirements, including long-term operational costs and financial forecast highlighting the long-term operational budget, potential impact on the Town’s tax levy, and strategies for cost management/funding. 	15%
		100%

Weighted Scoring Structure

- **Scoring Mechanism:** Use a 1-5 scale for each criterion (1 = Low, 5 = High).
- **Weighted Scores Calculation:** Multiply the score by the criterion’s weight.
- **Total Project Score:** Sum of all weighted scores for each project.
- **Minimum Thresholds:** Minimum scoring thresholds have been set to ensure that the Town’s investment of MAT funds are used in a best and most strategic sense.

Criteria	Scoring	Minimum Threshold
Strategic Alignment	<p>How well does the project align with the Town’s strategic documents?</p> <p>Score Guidance</p> <ol style="list-style-type: none"> 1. Very Low: No clear connection to any strategic goals or plans. 2. Low: Loosely aligned with a minor strategic goal or outdated document. 	<p>A minimum score of 3 (Moderate) must be achieved for Strategic Alignment. If the minimum score is not achieved, then the project will be disqualified.</p>

	<ol style="list-style-type: none"> 3. Moderate: Supports at least one major goal from a current strategic document. 4. High: Directly supports multiple strategic priorities or actions from key documents (e.g. Corporate Strategic Plan, Destination Strategy). 5. Very High: Strong, explicit alignment with multiple core priorities and objectives across strategic plans. 	
<p>Tourism Benefit and Visitor Experience</p>	<p>How well does the project enhance tourism infrastructure, visitor experience or sustainable tourism practices, and how does the project align with the goals and objectives of the Town’s Destination Strategy?</p> <p>Score Guidance</p> <ol style="list-style-type: none"> 1. Very Low: Little to no benefit to tourism or visitor experience; not tourism-focused. 2. Low: Minor enhancements or one-time improvements; benefits a small segment of visitors. 3. Moderate: Offers tangible visitor improvements (e.g., signage, minor amenity upgrades); supports general tourism experience. 4. High: Strong tourism impact (e.g., new experiences, infrastructure upgrades, off-peak attraction); aligned with tourism goals. 5. Very High: Transformational project for tourism; creates or significantly enhances a destination asset; addresses capacity/sustainability and seasonal balancing. 	<p>A minimum score of 3 (Moderate) must be achieved for Tourism Benefit and Visitor Experience. If the minimum score is not achieved, then the project will be disqualified.</p>
<p>Economic Benefit</p>	<p>How well does the project support the local economy and generate MAT or related economic growth?</p>	<p>A minimum score of 2 (Low) must be achieved for Economic Benefit. If the minimum score is not</p>

	<p>Score Guidance</p> <ol style="list-style-type: none"> 1. Very Low: No clear economic benefit or minimal potential impact. 2. Low: Limited short-term economic gain; unclear long-term value. 3. Moderate: Expected to support jobs, businesses, or tax revenue indirectly. 4. High: Directly increases tourism visitation (especially off-peak), supports business growth or workforce attraction. 5. Very High: High-impact economic development; measurable MAT growth potential, job creation, or investment attraction. Strong ROI case. 	<p>achieved, then the project will be disqualified.</p>
<p>Feasibility and Risk</p>	<p>Is the project practical, affordable, and manageable over the long term?</p> <p>Score Guidance</p> <ol style="list-style-type: none"> 1. Very Low: High risk; unclear implementation path or excessive long-term costs. 2. Low: Known challenges exist; may strain resources or lack internal support. 3. Moderate: Feasible with proper planning; risks are known and manageable. 4. High: Strong project plan; low risk; fits within available capacity and funding. 5. Very High: “Shovel-ready”; minimal risk; sustainable long-term with little to no operating pressure. May already have co-funding in place. 	<p>A minimum score of 2 (Low) must be achieved for Feasibility and Risk. If the minimum score is not achieved, then the project will be disqualified.</p>

Example Scoring

1. Project A:

- Strategic Alignment: 4/5
- Tourism Benefit and Visitor Experience: 5/5
- Economic Benefit: 3/5
- Feasibility and Risk: 4/5

2. Weighted Scores:

- Strategic Alignment: $4 \times 30\% = 1.2$
- Tourism Benefit and Visitor Experience: $5 \times 40\% = 2$
- Economic Benefit: $3 \times 20\% = 0.6$
- Feasibility and Risk: $4 \times 10\% = 0.40$

3. Total Score: Sum all weighted scores = 4.2